

IN THE UNITED STATES DISTRICT COURT FOR THE
FOR THE SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Civil Action No. 0:23-cv-60197
)	
v.)	
)	
ENGİN YESİL;)	
DB PRIVATE WEALTH MORTGAGE, LTD;)	
SAMER TAWFIK; and PETER CAM as)	
TAX COLLECTOR for MIAMI-DADE)	
COUNTY,)	
)	
Defendants.)	
_____)	

COMPLAINT

The United States of America complains and alleges as follows:

1. The United States brings this action to obtain a monetary judgment against Defendant Engin Yesil for unpaid federal income taxes and penalties and to foreclose the federal tax liens that attach to the property located at 40 Star Island Dr., Miami Beach, FL 33139 (“the Property”).

2. Pursuant to 26 U.S.C. §§ 7401 and 7403, the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, authorized and requested this action. This action is brought at the direction of a delegate of the United States Attorney General under the authority of 26 U.S.C. § 7401.

Jurisdiction and Venue

3. This Court has jurisdiction over this civil action pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340, 1345.

4. Venue is proper in this district and division pursuant to 28 U.S.C. § 1396 because Engin Yesil resides in Miami Beach, FL, and the Property is located there.

Parties

5. Defendant Engin Yesil, also known as Kamil Engin Yesil (the “Taxpayer”), incurred federal income tax liabilities for 2011, 2017, 2018, and 2019 (the “years at issue”), and is the owner of the Property. Yesil resides in Miami Beach, FL, within the jurisdiction of this Court.

6. Defendant DB Private Wealth Mortgage, LTD is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Property by virtue of a mortgage recorded on October 30, 2008, in the amount of \$8,000,000.

7. Defendant Samer Tawfik is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because he may claim an interest in the Property by virtue of a judgment lien he holds on the Property. Although not recorded in the public records, that judgment has been satisfied and Samer Tawfik no longer holds any interest in the Property.

8. Defendant Peter Cam, in his capacity as the Tax Collector for Miami-Dade County, FL, is named as a defendant in this action because Miami-Dade County may hold a lien for unpaid real property taxes encumbering the Property.

Description of the Property

9. The Property is located at 40 Star Island Dr., Miami, FL 33139. The legal description of the Property is:

Lots 40 and 41 of the “Corrected Plat Star Island in Biscayne Bay” according to the Plat thereof as recorded in Plat Book 31 at Page 60 of the Public Records of Dade County, Florida.

This being the same property conveyed to Engin Yesil a/k/a Kamil Engin Yesil by warranty deed from Mitchell Robinson and Edda Robinson dated

January 8, 2004 and recorded with the Clerk of Court of Miami-Dade County, Florida at OR Book 21974, Page 4298 on January 15, 2004.

Folio: 02-4204-001-0340

Parcel Identification Number 11880-1607-0883-1

COUNT I – Judgment for Engin Yesil’s Unpaid Federal Tax Liabilities

10. The Taxpayer filed U.S. Individual income Tax Returns (“Form 1040”) for 2011, 2017, 2018, and 2019. On each return, the Taxpayer reported a tax liability, but failed to pay the tax due. Thereafter, a delegate of the Secretary of the Treasury assessed against the Taxpayer the tax he reported, plus statutory additions and interest.

11. The assessments against the Taxpayer for the years at issue are shown in the following table, which includes a balance due for each year as of January 20, 2023:

Tax Year	Assessment Date	Type of Assessment	Amount	Balance as of January 20, 2023
2011	2/18/2013	Tax	\$4,552,084.00	\$6,269,862.60
		Failure to Pay Estimated Tax IRC § 6654	\$5,399.00	
		Failure to Timely File Return IRC § 6651(a)(1)	\$614,531.34	
		Failure to Timely Pay Tax IRC § 6651(a)(2)	\$204,843.78	
		Interest	\$123,199.84	
2017	3/04/2019	Tax	\$578,022.00	\$1,456,052.62
		Failure to Timely File Return IRC § 6651(a)(1)	\$78,032.97	
		Failure to Timely Pay Tax IRC § 6651(a)(2)	\$31,791.21	
		Interest	\$28,839.72	
2018	3/02/2020	Tax	\$1,371,495.09	\$3,702,877.62
		Failure to Pay Estimated Tax IRC § 6654	\$22,909.00	
		Failure to Timely Pay Tax IRC § 6651(a)(2)	\$71,449.12	
		Interest	\$64,799.65	
2019	11/23/2009	Tax	\$1,174,979.00	\$1,500,147.79

		Failure to Pay Estimated Tax IRC § 6654	\$35,933.00	
		Failure to Timely File Return IRC § 6651(a)(1)	\$158,622.16	
		Failure to Timely Pay Tax IRC § 6651(a)(2)	\$76,373.63	
		Interest	\$41,365.10	
<i>Total:</i>				\$12,928,940.63

12. A delegate of the Secretary of the Treasury properly gave notice of the unpaid assessments described in Paragraph 10, above, to the Taxpayer and made demands for payment.

13. Despite notices of the assessments and demands for payment, the Taxpayer has failed to fully pay the assessments for the years at issue.

14. As of January 20, 2023, the Taxpayer owes the United States \$12,928,940.63 for the years at issue, plus interest and statutory additions that continue to accrue thereafter.

COUNT II – To Enforce Federal Tax Liens on the Property

15. The United States incorporates by reference the allegations set forth in Paragraphs 1 through 13 above.

16. Pursuant to 26 U.S.C. §§ 6321 and 6322, liens for the Taxpayer's unpaid federal tax liabilities for the years at issue arose on the dates of assessments described in Paragraph 10, above, in favor of the United States.

17. Pursuant to 26 U.S.C. § 6323(f), a delegate of the Secretary of the Treasury filed a Notice of Federal Tax Liens ("NFTL") for the assessments described in Paragraph 10 with the Clerk of Court for Miami-Dade County as follows:

Tax Year	Recording Date	Book / Page Number
2011	8/22/2013	28785/ 3683
2017	5/15/2019	31442/ 2700

2018	11/03/2020	32181/ 717
2019	10/15/2021	32794/ 4362

18. The NFTLs attach to all rights, title, and interests in property held by the Taxpayer, including the Property.

19. The Taxpayer acquired title to the Property via a warranty deed recorded in Miami-Dade County on January 15, 2004.

20. The United States seeks to enforce its federal tax liens against the Property pursuant to 26 U.S.C. § 7403 by having the Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed as determined by the Court in accordance with the law.

REQUESTED RELIEF

WHEREFORE, Plaintiff, United States of America, respectfully prays the Court determine and adjudge:

A. That the Taxpayer is indebted to the United States for his unpaid federal income tax liabilities for 2011, 2017, 2018, and 2019 in the total amount of \$12,928,940.63 as of January 20, 2023, plus interest and statutory additions accruing thereafter;

B. That the United States' federal tax liens attach to the interest of the Taxpayer in the Property;

C. That the United States may foreclose its federal tax liens upon the Property, that the Property may be sold according to law, free and clear of the claims of the parties herein, and that the proceeds of sale be distributed in accordance with the determination of this Court with respect to the priorities of the claims of the parties to this action;

D. That the proceeds of the sale distributed to the United States be applied to the unpaid federal tax liabilities of the Taxpayer set forth in this Complaint; and

E. That this Court grant the United States such other relief, including costs, as is just and equitable.

Dated: February 1, 2023

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General

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